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IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

BANK OF AMERICA, a National Banking
 Association,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

No. C-09-01887-EMC

STIPULATION
 AND ~~PROPOSED~~ ORDER

This Stipulation is made to be effective as of July 1, 2009 between plaintiff Bank of America ("plaintiff") and defendant United States of America, through its agency the Internal Revenue Service ("defendant"), as follows:

1. In accordance with the provisions of 18 U.S.C. Section 636(c), the parties consent to have a United States Magistrate Judge conduct any and all further proceedings in this case, including trial, and entry of a final judgment, and voluntarily waive the right to proceed before a United States District Judge.

2. It is hereby stipulated by and between plaintiff and defendant, through their respective counsel, that plaintiff's interest in the subject real property in the amount of \$1,483,846.38 is prior and superior to the interests of defendant.

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3. It is further stipulated that this matter be dismissed, each party to bear its own costs and attorneys' fees.

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United States Attorney

/s/ William E. Robinson
WILLIAM E. ROBINSON.
Attorney for Plaintiff

/s/ Blake D. Stamm
BLAKE D. STAMM
Assistant United States Attorney
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PURSUANT TO STIPULATION, IT IS SO ORDERED.

Dated: July 16, 2009

THE HONORABLE EDWARD M. CHEN
UNITED STATES MAGISTRATE

